

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
West Central School Corp (6630)

West Central School Corp (6630)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$3,382,378	\$3,470,392	\$3,342,596	\$3,282,526	-1%	-2%
Group Health Insurance (222)	\$480,792	\$501,341	\$539,524	\$614,816	6%	14%
Noncertified Salaries (120)	\$552,082	\$658,243	\$619,079	\$566,803	1%	-8%
Social Security-Certified Employee Retirement (212)	\$242,996	\$248,921	\$238,840	\$233,033	-1%	-2%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$133,459	\$125,990	\$157,399	\$121,550	-2%	-23%
Teacher Retirement Fund, After 7-1-95 (216)	\$99,644	\$105,557	\$132,391	\$114,680	4%	-13%
Operational Supplies (611)	\$112,979	\$118,335	\$109,432	\$102,227	-2%	-7%
Purchased Professional and Technnical Instruction Services (311)	\$102,612	\$67,405	\$122,096	\$97,976	-1%	-20%
Purchased Professional and Technnical Pupil Services (313)	\$61,696	\$60,801	\$203,994	\$86,086	9%	-58%
Purchased Professional and Technnical Staff Services (314)	\$60,985	\$43,584	\$30,221	\$73,212	5%	142%
Equipment (730)	\$12,400	\$168,645	\$141,886	\$69,395	54%	-51%
Travel (580)	\$40,896	\$51,961	\$99,306	\$66,955	13%	-33%
Public Employees Retirement Fund (214)	\$45,721	\$49,368	\$67,472	\$61,242	8%	-9%
Licensed Employees Temporary Salaries (135)	\$43,723	\$37,300	\$31,151	\$41,642	-1%	34%
Social Security-Noncertified Employee Retirement (211)	\$42,326	\$49,368	\$44,282	\$39,551	-2%	-11%
Other Purchased Professional and Technical Services (319)	\$3,458	\$785	\$13,113	\$30,325	72%	131%
Stipends (131)	\$0	\$0	\$12,630	\$27,719	N/A	119%
Other General Supplies (615, 660 to 689)	\$163,125	\$107,814	\$106,342	\$23,377	-38%	-78%
Library Books (640)	\$7,792	\$10,186	\$16,252	\$15,420	19%	-5%
Group Life Insurance (221)	\$6,810	\$7,270	\$6,802	\$8,256	5%	21%
Nonlicensed Employees Temporary Salaries (136)	\$6,942	\$8,312	\$6,432	\$8,216	4%	28%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$5,560	\$5,349	\$5,899	\$7,564	8%	28%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$4,803	\$4,693	\$4,736	\$3,370	-8%	-29%
Group Accident Insurance (223)	\$3,191	\$3,314	\$2,865	\$3,065	-1%	7%
Overtime Salaries (140)	\$5,663	\$5,600	\$0	\$2,500	-18%	N/A
Periodicals (650)	\$1,961	\$2,462	\$584	\$1,249	-11%	114%
Transfer Tuition to Other School Corporations Within the State (561)	\$6,974	\$2,575	\$6,051	\$1,000	-38%	-83%
Other Purchased Services (593)	\$387	\$1,276	\$666	\$767	19%	15%
Purchased Professional and Technnical Data Processing Services (316)	\$15,110	\$563	\$600	\$620	-55%	3%
Purchased Services; Student Transportation Services (510)	\$0	\$0	\$495	\$567	N/A	15%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$42,773	\$22,098	\$540	\$151	-76%	-72%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$486	\$0	N/A	-100%
Computer Hardware (741)	\$2,995	\$42,631	\$25,183	\$0	-100%	-100%
Purchased Property Services; Construction Services (450)	\$4,496	\$12	\$0	\$0	-100%	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$100	\$0	\$0	\$0	-100%	N/A

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West Central School Corp (6630)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Pre-2008 object code - temporary salaries (header) (130)	\$0	\$0	\$1,899	\$0	N/A	-100%
Dues and Fees (810)	\$100	\$100	\$200	\$0	-100%	-100%
Other Technology Hardware (746)	\$0	\$0	\$4,977	\$0	N/A	-100%
Student Academic Achievement Total	\$5,696,926	\$5,982,250	\$6,096,420	\$5,705,860	0%	-6%
Student Instructional Support						
Certified Salaries (110)	\$1,709,151	\$1,770,205	\$1,741,538	\$1,708,092	0%	-2%
Purchased Professional and Technical Pupil Services (313)	\$242,774	\$224,117	\$232,701	\$324,350	8%	39%
Group Health Insurance (222)	\$255,031	\$281,339	\$295,157	\$281,035	2%	-5%
Noncertified Salaries (120)	\$222,444	\$237,493	\$220,525	\$222,817	0%	1%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$116,614	\$113,309	\$143,116	\$118,055	0%	-18%
Social Security-Certified Employee Retirement (212)	\$115,084	\$115,179	\$112,604	\$115,520	0%	3%
Travel (580)	\$60,848	\$65,278	\$68,738	\$60,449	0%	-12%
Public Employees Retirement Fund (214)	\$36,321	\$37,219	\$56,647	\$50,571	9%	-11%
Social Security-Noncertified Employee Retirement (211)	\$33,157	\$32,774	\$32,609	\$31,717	-1%	-3%
Purchased Property Services; Repairs and Maintenance Services (430)	\$16,994	\$44,418	\$24,720	\$27,470	13%	11%
Purchased Professional and Technical Instruction Services (311)	\$0	\$7,045	\$20,610	\$26,476	N/A	28%
Teacher Retirement Fund, After 7-1-95 (216)	\$22,085	\$24,370	\$32,192	\$24,520	3%	-24%
Operational Supplies (611)	\$33,357	\$36,097	\$69,025	\$22,938	-9%	-67%
Stipends (131)	\$0	\$0	\$0	\$16,500	N/A	N/A
Equipment (730)	\$36,947	\$32,186	\$24,964	\$15,312	-20%	-39%
Dues and Fees (810)	\$12,294	\$19,409	\$18,833	\$11,254	-2%	-40%
Group Life Insurance (221)	\$3,123	\$3,294	\$3,387	\$3,927	6%	16%
Group Accident Insurance (223)	\$2,733	\$2,431	\$2,557	\$2,555	-2%	0%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,687	\$2,803	\$3,125	\$2,224	-5%	-29%
Nonlicensed Employees Temporary Salaries (136)	\$1,261	\$896	\$2,193	\$1,732	8%	-21%
Printing and Binding (550)	\$1,113	\$1,173	\$1,199	\$1,302	4%	9%
Other Communication Services (533 to 539)	\$10	\$0	\$135	\$721	189%	434%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$4,684	\$950	\$3,096	\$0	-100%	-100%
Other General Supplies (615, 660 to 689)	\$130	\$423	\$968	\$0	-100%	-100%
Student Instructional Support Total	\$2,928,842	\$3,052,409	\$3,110,639	\$3,069,536	1%	-1%
Overhead and Operational						
Noncertified Salaries (120)	\$633,913	\$728,464	\$680,070	\$698,777	2%	3%
Food Purchases (614)	\$269,864	\$298,348	\$275,021	\$309,255	3%	12%
Purchased Property Services; Repairs and Maintenance Services (430)	\$192,544	\$110,839	\$133,984	\$264,126	8%	97%

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West Central School Corp (6630)**

West Central School Corp (6630)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Equipment (730)	\$89,642	\$103,201	\$104,868	\$193,048	21%	84%
Operational Supplies (611)	\$177,228	\$205,273	\$196,896	\$184,822	1%	-6%
Group Health Insurance (222)	\$111,144	\$131,446	\$137,908	\$173,465	12%	26%
Heating and Cooling for Buildings - Gas (622)	\$265,231	\$106,638	\$236,479	\$161,842	-12%	-32%
Miscellaneous Objects (876 to 899)	\$251,869	\$338,122	\$5,590	\$156,405	-11%	> 500%
Vehicles (731)	\$155,446	\$171,045	\$149,552	\$151,108	-1%	1%
Severance/Early Retirement Pay (213)	\$73,675	\$127,925	\$93,738	\$116,175	12%	24%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$94,317	\$113,274	\$111,788	\$111,442	4%	0%
Certified Salaries (110)	\$103,335	\$111,616	\$109,000	\$109,000	1%	0%
Bank Service Charges (871)	\$9,080	\$38,308	\$65,087	\$65,203	64%	0%
Other General Supplies (615, 660 to 689)	\$8,105	\$41,034	\$12,869	\$61,029	66%	374%
Social Security-Noncertified Employee Retirement (211)	\$39,724	\$45,419	\$42,916	\$47,592	5%	11%
Other Purchased Professional and Technical Services (319)	\$1,775	\$2,807	\$27,202	\$42,181	121%	55%
Workers Compensation Insurance (225)	\$26,519	\$22,372	\$34,279	\$37,602	9%	10%
Public Employees Retirement Fund (214)	\$20,678	\$22,330	\$33,468	\$34,118	13%	2%
Telephone (531)	\$34,411	\$33,460	\$30,071	\$29,687	-4%	-1%
Nonlicensed Employees Temporary Salaries (136)	\$19,186	\$22,361	\$18,958	\$20,989	2%	11%
Social Security-Certified Employee Retirement (212)	\$11,089	\$13,364	\$12,946	\$14,835	8%	15%
Purchased Professional and Technical Board of Education Services (318)	\$6,476	\$1,445	\$2,936	\$14,507	22%	394%
Utility Services Water and Sewage (411)	\$12,415	\$11,726	\$11,920	\$11,639	-2%	-2%
Overtime Salaries (140)	\$11,629	\$12,505	\$12,457	\$11,463	0%	-8%
Postage and Postage Machine Rental (532)	\$11,345	\$12,345	\$9,749	\$11,051	-1%	13%
Light and Power - Other than Heating and Cooling (625)	\$51,340	\$151,126	-\$6,717	\$9,184	-35%	N/A
Dues and Fees (810)	\$9,022	\$9,138	\$9,060	\$8,039	-3%	-11%
Board Members Compensation (115)	\$7,000	\$21,000	\$14,000	\$7,000	0%	-50%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$4,699	\$4,798	\$5,347	\$5,479	4%	2%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,224	\$3,225	\$6,966	\$5,301	13%	-24%
Travel (580)	\$5,883	\$3,811	\$2,142	\$4,267	-8%	99%
Group Life Insurance (221)	\$1,839	\$2,132	\$2,206	\$2,900	12%	31%
Advertising (540)	\$1,864	\$1,541	\$1,723	\$1,673	-3%	-3%
Stipends (131)	\$0	\$0	\$0	\$1,500	N/A	N/A
Official Bond Premiums (525)	\$1,420	\$1,420	\$1,420	\$1,420	0%	0%
Unemployment compensation (230)	\$4,155	\$3,266	\$709	\$890	-32%	25%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$2,195	\$386	\$522	N/A	35%
Utility Services Removal of Refuse and Garbage (412)	\$472	\$504	\$504	\$522	3%	4%
Group Accident Insurance (223)	\$331	\$355	\$360	\$438	7%	21%

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Purchased Professional and Technical Staff Services (314)	\$275	\$1,070	\$275	\$275	0%	0%
Purchased Professional and Technical Instruction Services (311)	\$0	\$2,100	\$50	\$0	N/A	-100%
Licensed Employees Temporary Salaries (135)	\$55	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$105	\$12	\$0	\$0	-100%	N/A
Other Public or Private Utility Services (419)	\$180	\$180	\$180	\$0	-100%	-100%
Technology Related Professional Development (748)	\$1,432	\$0	\$0	\$0	-100%	N/A
Other purchased property services (490 to 499)	\$297	\$0	\$310	\$0	-100%	-100%
Overhead and Operational Total	\$2,724,231	\$3,033,536	\$2,588,674	\$3,080,770	3%	19%
Nonoperational						
Redemption of Principal (831)	\$83,682	\$320,250	\$577,296	\$595,625	63%	3%
Equipment (730)	\$361,406	\$494,156	\$301,758	\$463,825	6%	54%
Interest on Bonds or Notes (832)	\$231,937	\$200,236	\$270,190	\$258,861	3%	-4%
Certified Salaries (110)	\$97,654	\$103,532	\$99,334	\$99,301	0%	0%
Social Security-Certified Employee Retirement (212)	\$7,259	\$7,758	\$4,994	\$5,667	-6%	13%
Teacher Retirement Fund, After 7-1-95 (216)	\$261	\$93	\$0	\$2,118	69%	N/A
Operational Supplies (611)	\$2,916	\$1,981	\$2,461	\$1,819	-11%	-26%
Social Security-Noncertified Employee Retirement (211)	\$0	\$0	\$2,465	\$1,802	N/A	-27%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$106	\$37	\$0	\$923	72%	N/A
Other General Supplies (615, 660 to 689)	\$424,598	\$215,400	\$0	\$500	-81%	N/A
Noncertified Salaries (120)	\$1,848	\$1,309	\$873	\$431	-31%	-51%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$1,355	\$880	\$274	\$318	-30%	16%
Purchased Professional and Technical Instruction Services (311)	\$0	\$865	\$0	\$0	N/A	N/A
Other Purchased Services (593)	\$1,021	\$0	\$0	\$0	-100%	N/A
Other Purchased Professional and Technical Services (319)	\$17,929	\$750	\$466	\$0	-100%	-100%
Nonoperational Total	\$1,231,970	\$1,347,247	\$1,260,111	\$1,431,190	4%	14%
Grand Total	\$12,581,969	\$13,415,442	\$13,055,844	\$13,287,357	1%	2%